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The invention enables the synthesising of any acoustical data by a concatenation of individual audio segment bands, with the instances in which the respective concatenation of two successive audio segment bands take place being established as a function of properties of the audio segments. In this manner, synthesised acoustical data can be generated which, after a conversion to acoustical signals, do not differ from corresponding, naturally generated acoustical signals. In particular, the invention permits the generation of synthesised voice data under consideration of co-articulatory effects by means of a concatenation of individual voice audio segments. The voice data provided in this manner can be converted to voice signals which cannot be distinguished from a naturally spoken language.